## RECEIVED CENTRAL FAX CENTER Let No. 1374.43228X00

SEP 2 7 2006

Serial No. 10/756,419 September 27, 2006

## REMARKS

Reconsideration and allowance of this application, as amended, is respectfully requested.

This Amendment is in response to the April 27, 2006 Office Action.

Appreciation is expressed for the indication of allowable subject matter in claims 19-22. By the present Amendment, independent claims 15 and 16 have both been amended to incorporate the subject matter of claim 21. In light of the indication that claim 21 contained allowable subject matter, it is respectfully submitted that the amended claims 15 and 16 are now in condition for allowance, together with their dependent claims. Therefore, allowance of claims 15-20, 22-32 and 42 is respectfully requested.

Also by the present Amendment, new claims 43-48 have been added to further define the invention, as will be discussed below.

Reconsideration and removal of the objection to the drawings set forth in paragraph 3 of the Office Action is respectfully requested. With regard to this, it is respectfully submitted that the drawings show all of the elements for the pending claims, including claims 15 and 19 and 20, noted in paragraph 3. In particular, attention is directed to Figs. 17-24. Fig. 17, for example, shows the short first distance D1 and the greater second distance D2. Figures such as 23 and 24 show that the first insulating film 70a is sufficient to fill the space of the first distance, but not sufficient to fill the space of the second distance. The Insulator 70b, on the other hand, is sufficient to fill the space of the second distance (and is formed over the insulating film 70a). Fig. 24 shows further insulating films, such as 70c, formed over the second insulating film 70b. As such, it is respectfully submitted that the present drawings already clearly show the claimed elements questioned in the Office Action,

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and, accordingly, reconsideration and removal of the objection to the drawings is respectfully requested.

Reconsideration and allowance of newly submitted independent claim 43 and its dependent claims 44-48 over the cited prior art (including U.S. Application 2004/0043550 to Chakihara and USP 6919237 to Ohtani used in rejecting the previously submitted claims) is respectfully requested. New independent claim 43 specifically defines an arrangement in which a plurality of columnar laminates are provided which have narrow pitch portions (e.g., D1 shown in Fig. 17) in one direction and a plurality of wider pitch portions (e.g., D2) in a perpendicular direction. In addition, as discussed above, the new independent claim 43 and its dependent claim defines a second insulating film that has a thickness enough to fill a space of the first distance but not enough to fill the space of the second distance (e.g., 70a of Fig. 23) and a third insulating film having a thickness enough to fill the space of the second distance (e.g., 70b of Fig. 23). With regard to this, it is respectfully submitted that none of the cited prior art, including Chakihara or Ohtani, suggest an arrangement of the claimed different insulating films, one of which has a thickness sufficient to small the narrow pitch portions but not the wider pitch portions, and another which is thick enough to fill the wider pitch portions. Accordingly, in light of these shortcomings in the cited prior art, reconsideration and allowance of the newly submitted independent claim 43 and its dependent claims 44-48 is respectfully requested.

If the Examiner determines that there are any matters which can be resolved by way of either a personal or telephone interview, the Examiner is invited to contact Applicants' undersigned attorney at the number indicated below.

Applicants request any shortage or excess in fees in connection with the filing of this paper, including extension of time fees, and for which no other form of

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payment is offered, be charged or credited to Deposit Account No. 01-2135 (Case: 1374.43228X00).

Respectfully submitted,

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